App F IX 4

Previous References (1941 Mch) File No 107 – 41

Serial Nos. 20, 21

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos

Part B for April 42

SUBJECT

Remissions allowed in the Tavistock Town Mills during 1940–41

To,
the D C Tavistock
the comptroller
L 9534-5/8 4 42
sanctions the — with certain observations

Recoveries allowed on the Jamkhed Town Municipality during 1940-41
3582/2 3013/2

General and Revenue Secretariat | File No Mc 107. of 1941 | [App F III-2

Serial No

From the Deputy Comm Jamkhed Dist No Ac C 308/40-1 dt 31st November 1941, forwards the entire records relating to the grant of charge cert of remissions in the Jamkhed Town Municipality during 1940-1

Letter Ac C No M 1/41 dt 16 12 1941, from the same Offr forwarding a Statement of remissions granted by the Jamkhed Town Municipality during July and August 1941

) Extracts of relevant Accts from the main file

The total Collections during the month of April 1941, including remissions Rs 4555-3-0, out of a total demand of Rs 29,741-15-0, leaving a total balance of Rs 25,186/- Remarks is invited to remissions allowed during the month of March and April which amounts to R 973/- and 630/- respectively which are excessive at any rate Further it is not known whether remissions are allowed according to the Rules"

"From the Statements it is gathered That remissions have been allowed to the extent of Rs 973 and Rs 63, for the months of March and April 1941, respectively Remissions appear to have been resorted to rather freely with a view to show inflated figures more

NOTE—Cont Sheet

WD (415)— GI B—55 000—23-10-41

Large amt of remissions granted to the
Tuticorin Town Municipality

File No MC of 1941 | General and Revenue Secretariat

Serial No

Collection It is necessary to know the circumstances under which large remissions have been allowed and whether they are given only in deserving cases according to rules Information will be called for if appd

G R R
19.5.41

— yes He will be also told to collect more money during the remaining two months — atleast Rs 10,000/- must be collected in a month

Sd/ A A
19.5

H V N
19.5.41

If the total Collections during August is less than in the months of July 1941 the information called for in the D.O. letter No 8406 of 22.5.41 has not been received please call for it

Information may also be called for if the Collections during the months of July and Aug in excess of remissions if any and if so how much

Sd/ G R R
24.9.41

If the Municipal Pleaders bill and

Large amt of remissions granted in the Tuticorin Town Municipality

General and Revenue Secretariat | File No 41 of 1941 / 3013/A [App F III—2

Serial No

The remission Book are flapped for want personal The reasons advanced in several cases are not quite convincing They in no case that timely action to recover the dues was not taken by the authority in respect of Mohatarpha Lay Appeal is made for the remission of Rs 2291-10-0 granted by the Municipality during 1940-41"

2. "Please bring up for instructions the case required Confidential Secretary"

Sd/- G R R
31/12/41

Sd/- Sabed Ahmadey

Sd/- 23/12/41

Sd/- 7/1/42

Large amounts due to the Tuticorin Town Municipality for the years have either been written off or remitted during the years 1940—41 & 1941—42 They amount to 2291-10-0 plus 74/12/- & 2366-6-0 It is stated that each individual case was carefully scrutinized by the Managing Committee of the Municipal & that remissions & writs off are given only in deserving cases. The records do not however

NOTE—Contn Sheet

WD 04155—GPB—55 000—27 10 41

358

File No | of 194 | ~~General and~~ Revenue Secretariat

Serial No

Ahas that all the processes of action authorised by Law have been adopted The file will then be referred to the Comptroller for favour of remarks, before sanctioning the write off in the remissions

A

SECY LAW DEPT 217 GOVT OF MYSORE

Lawsecy for 3/1/42

"A" may be done

Hon 8/1/42

LCO 320 dt 9-1-42

I forwarded with compliments to the Comptroller to the Government of Mysore for favour of remarks & early return

By order

Asst Secretary to Govt Law Dept

LAW SECTION

U O No 58 CLAD dt 10/1/42

No 421/C&L 41/232-42 8/1/42

U O No 393/C LAD dated 2[illegible] February 1942

Returned with compliments

It was noticed during the audit of the accounts of the Tumkur Municipality for 40-41 that a sum of Rs 2,291-10-0 was remitted by the Council on the following grounds

1 Whereabouts of the parties are not known
2 Parties are dead
3 Bar of limitation

These are not proper grounds for allowing remissions as per rules Records relating to the action taken for recovery in these cases prior to the ordering of remission by the Council were requestioned for during the course of audit with a

SECY LAW DEPT 1639

view

Comptroller s Office

File No 3582/L of 194_

Serial No

view to see whether all prescribed processes of recovery were adopted intime and whether the accumulation of arrears was not due to inadequate or belated action on the part of the Municipality But the relative records were produced in about 15 cases only as against 151 items in the list of remissions produced for audit A review of the records produced in these few cases disclosed that action taken to recover the dues in all these cases, was belated and that three cases out of these 15 were included in the remission list though the President had ordered to file suits in those cases

(i) In view of this and also of the fact that relative records were not made available for review in the remaining cases sanction of Government was asked to be obtained The remission of Rs 74-12-0 and Rs 63/- said to have been ordered in 1941-42 was not reviewed as it related to 1941-42

(ii) In my opinion these heavy remissions appear to have been resorted to by the Council very freely with a view to show reduction of heavy outstandings without enforcing all processes of recovery authorised by the Law in time and satisfying themselves that there is really no means of recovery

M Viraraja Rs
Comptroller

KR/17

NOTE—Contn Sheet

Hm 25/2/42

Remissions allowed by the Tumkur Town Municipality during 1940-41

3582
L

ML File No of 194 L

Comptroller's Office

Serial No

It is for orders of the remissions and write off allowed by the Tumkur Town Municipality Rs 2291-1 during 1940-41 may be sanctioned with the observation indicated by the Comptroller [vide letters of the president, Tumkur town dated, flagged C]

Kms 2342 Sec 2 to 18) The remarks of the Comptroller at paras 13 to 16 of the note taken on the action taken by the Tumkur Town Municipality in having remitted property assessed at Rs 2291/- during the year 1940-41 are for perusal

19) As the Municipality have already acted in this behalf, it is for consideration of Government whether action may not be approved, with the observations made above and directing that such irregularities should not be allowed to occur in future

20) The Comptroller will, if approved, be requested to peruse during next local audit the cases relating to the remissions of Rs 94/12 and Rs 63/- by the Municipality during 1941-42 (vide para 15 supra - Law Dept)

Yes

6/8/42

Hon 3422 Law

EGY LAI DEPT 2010 7 2 342 GVT OF MYSORE

File No of 193

General and Revenue Secretariat

Serial No

Appendix F G—1]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *19*

Date of issue 22 5 41

Signed by Mr A A

List of enclosures

Copied by

Examined by

Section Jnl

File No

Serial No

No L 8826

To The Dy Commr, Tumkur Or

Tumkur

Sir,

Subject — Re Monthly progress report in the matter of Collection of arrears of Taxes in Tumkur Town Municipality

Adverting to your letter No A 6 C 308/41 dated 15 5 41 on the above subject I am directed to observe that the Statements for the months of March & April 1941 showing that remissions of Taxes have been allowed to the extent of Rs 973/- & Rs 630/- respectively the circumstances under which such large remissions have been allowed

of whether they were given only in
deserving cases, according to rules
being be[Kind]ly laid
The Collections during the month
of the next ~~one September~~ to be more
during
of Ever Loyal that at least Rs 10,000/- per month
will be Collected during these months

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L 8406/41 *Dated Bangalore* 22nd May 1941

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore

Law Department

To The Deputy Commissioner,

Tumkur District, TUMKUR

Sir

Subject,- Re Monthly progress report in the matter of collection of arrears of taxes in Tumkur Town Municipality

---

Adverting to your letter No A 6 C 308/40-41 dated 15th May 1941 on the above subject, I am directed to observe that the statements for the months of March and April 1941 show that remission of taxes have been allowed to the extent of Rs 973/- and Rs 630/- respectively The circumstances under which such large remissions have been allowed and whether they were given only in deserving cases, according to rules may be kindly stated

The collections during the current month and the next should be more and Government hope that at least a sum of Rs 10,000/- per month will be collected during these months

I have the honour to be,
Sir,
Your most obedient servant,

A Arumachalam

For Secretary to Government,
Law Department

No A6 C 208/40-41
Enc

OFFICE OF THE DEPUTY COMMISSIONER
TUMKUR DISTRICT

Dated Tumkur the 6th August *1941*

FROM

G SUNDARA RAO, Esqr , B A ,
Deputy Commissioner
Tumkur District TUMKUR

LEGY LAW DEPT 8 AUG 1941 GOVT OF MYSORE

GEN & REV SECRETARIAT 8/8/1941 L S G BRANCH

To

H V NARAYANA RAO, Esqr B A , LL B ,
Secretary to the Government of Mysore,
Law Department, Bangalore

Subject — Re the circumstances under which large remissions have been alloved in the Tumkur Town Municipality

SIR

With reference to your letter No L 8406/ 1 dated 22-5-41 and a reminder thereto, on the above subject I have the honour to state that the particulars called for from the President Town Municipal Council Tumkur have not been received so far He has again been requested to expedite the same and on receipt of his reply, a final report will be sent to Government in the matter

I have the honour to be,
Sir,
Your most obedient servant,

6/8/41
Deputy Commissioner,
Tumkur District

K S V 6/8-

Submitted for perusal The receipt of the promised report will be awaited

9/8

for

Yes till the end of the month

11/8/41

Appendix F G—1]

SUBJECT :

Section

File No

Serial No

Diary No of letter replied to

General and Revenue Secretariat

( )

the *193*

Date of issue 27th Sept 1941

Signed by Mr. G Ramachandran

List of enclosures nil

Copied by VR/26/9

Examined by

No L2699

To The D C Tumkur

Sir,

Adverting to your letter No ~~L8406~~ A6 C Rev 11/41-42 Dt 17-9-41 forwarding the statement ~~of~~ the progress of collections in ~~the~~ of taxes in the Tumkur Taluk Mlly for the months of July & Aug 1941 I am directed to request you to furnish the ~~to state that the~~ reasons for the ~~of~~ remissions ~~if any granted during these months~~ ~~not~~ shown in the said statement.

I am also to invite reference to this office letter No L 8406 Dt 22-5-41,

reporting and to request
asking you to state the
circumstances under which
such large sum as of taxes as
Rs 9733/- & Rs 6330/-
were remitted during
the months of March & April
1941 as already called for

the very early reply is
requested

I have the
honour
to be
Sir
Your obedient
servant
for Secy, Law
Dept

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated Bangalore 27th September, 1941

No L 2699

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore
Law Department

To

The Deputy Commissioner,
Tumkur District,
Tumkur

Sir,

Adverting to your letter No A6 C Per M 1/41-42 dated 17-9-1941 forwarding the statement of the progress of collection of taxes in the Tumkur Town Municipality for the months of July and August 1941, I am directed to request you to furnish the information regarding the remissions if any granted, during those months, as it is not shown in the said statements

I am also to invite reference to this office letter No L 8406 dated 22-5-1941 and to request you to state the circumstances under which such large sums of taxes as Rs 973/- and Rs 630/- were remitted during the months of March and April 1941, as already called for

A very early reply is requested

I have the honour to be,
Sir,
Your most obedient servant

for Secretary to Government,
Law Department

KR/2

Appendix F G—1]

SUBJECT

Section

File No

Serial No

Diary No of letter replied to

General and Revenue Secretariat

( )

the *19*

Date of issue 13th Nov 41

Signed by Mr. G. Ramachandra Rao.

List of enclosures

Copied by

Examined by

No L3896

To The D C Tumkur

Sir,

With reference to your letter No R Rev M1-3/41-42 dt 29-10-41 forwarding the progress report of the collection of assessed taxes in the Tumkur Town Mly as during the month ending 30th Sept 1941, I am directed to write as follows. In this office letters Nos L8406 dt 22-8-41 and L 2699 dt 27-9-41 calling for certain particulars see the

amounts of taxes remitted
& the circumstances in which
they were so remitted and
to request that the reply
thereto may be sent
without further delay.

I have etc

for Secy, Treas

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L3896 *Dated Bangalore* 13th November 1941

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore
Law Department

To

The Deputy Commissioner,
Tumkur District

Sir,

Adverting to your letter No R Per M1 3/41-42 dated 29th October 1941 forwarding the progress report of the collections of assessed taxes in the Tumkur Town Municipality during the month of September 1941, I am directed to invite reference to this office letters Nos.L.8406 dated 22nd May 1941 and L 2699 dated 27th September 1941 calling for certain particulars regarding the amounts of taxes remitted and the circumstances in which they were so remitted and to request that the reply thereto may be sent <u>without further delay</u>.

I have the honour to be,
Sir,
Your most obedient servant,

For Secretary to Government,
Law Department

mk 2

No. A6 c 508/40-41

Enc: One file

Office of the Deputy commissioner,
Tumkur District,
Dated, Tumkur the 21st Oct. 1941.

Rec'd 107-41-20

From

P. Suryanarayana Setti, Esqr., B.A., LL.B.,
Deputy Commissioner,
Tumkur District, Tumkur.

To

H V Narayana Rao, Esqr , B A , LL B ,
Secretary to the Government of Mysore,
Law Department, Bangalore

Subject - The circumstances under which large remissions have been allowed etc , in Tumkur town Municipality

Sir,

With reference to your letter No L 8406 dated 22-5-1941 and a reminder thereto, on the above subject, I have the honour to forward herewith in original the entire file of records received from the President, Town Municipal council, Tumkur and to state as follows -

The President states that each individual case was carefully scrutinised first by the Managing committee and then in the Council itself, and that the remissions and writes off are given in deserving cases

I request that orders of Government may be kindly obtained in the matter

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Tumkur District

K s v

G R S App F VI—G 2]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *193*

Date of issue 8/11/42 193

Signed by

May this be—

(i) printed?

(ii) treated as a standin order?

(iii) published in the Gazette English Part?

(iv) translated?

(v) placed at the disposal of the press?

(vi) published in the Gazette Kannada Part?

Section

File No. 107-41

Serial No

Proceedings of the Government of His Highness the Maharaja of Mysore

Read—

Correspondence ending with letter no A6 C Per 111/41-42 d 16-12-41 from the Dy Comr, Tumkur forwarding for orders of Govt a Statement showing the remissions of certain assessed taxes for the year 1940-41 and 1941-42 granted by the Tumkur Town Mc on the ground that they were found irrecoverable after a careful scrutiny

2) R. no 393 C L A D 20-2-42 from the Comptr furnishing his opinion on the matter

P T O

order no £ 9534-57 Mel (07-41-21 dt 8/4/42

The grounds on which the remission of Rs 2291 10-0 has been allowed during 1940-41 are stated to be as follows -
1) Whereabouts of the parties are not known
2) Parties are dead
3) Bar of limitation
But - these are not proper grounds justifying remission according to rules 91 - It is also reported that the records in all these cases of remissions were not produced before Audit - The few that were so produced have disclosed that action taken to recover the dues cases was belated

2) Govt - are amused that the heavy remissions appear to have been resorted to freely just - to show reduction in outstandings without enforcing in time the process of recovery authorised by law and without the Mel bl Satisfying themselves fully that there was no means of recovery

3) Govt - are however pleased, as a special case to sanction the remissions and writes off allowed by the Tumkur Town mel during the year 1940-41 amounting to Rs 2291-10-0

4) It is hoped that in future the mel will thoroughly examine each case before ordering remissions and also take necessary action in time for recovery

5) The Comptr is requested to review during next local audit the cases relating to the remissions of Rs 74-12-0 and Rs 63 said to have been ordered by the Mel during 1941-42 and to make a report thereon to the Govt

List of Enclosures

Hm 2/4/42
Secy to Govt
Law Dept

To
The D C Tumkur (with CR)
The Comptr to Govt.

Copied by

Examined by